

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**2010****Open to Public  
Inspection****A** For the 2010 calendar year, or tax year beginning , and ending**B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization **OPERATIVE PLASTERERS & CEMENT  
8 LOCAL PCM**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

**2535 ORTHODOX STREET**

Room/suite

City or town, state or country, and ZIP + 4

**PHILADELPHIA PA 19137-1624****D** Employer identification number**23-0932562****E** Telephone number**215-288-4280****G** Gross receipts \$ **807,064****F** Name and address of principal officer**THOMAS KILKENNY  
2535 ORTHODOX STREET  
PHILADELPHIA PA 19137-1624****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c) ( **5** ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **PLASTER8.COM****H(c)** Group exemption number ▶**K** Form of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶**L** Year of formation **1879****M** State of legal domicile **PA****Part I Summary**

Activities &amp; Governance

**1** Briefly describe the organization's mission or most significant activities  
**PROVIDE UNION REPRESENTATION FOR IT'S MEMBERS****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3 15****4** Number of independent voting members of the governing body (Part VI, line 1b)**4 9****5** Total number of individuals employed in calendar year 2010 (Part V, line 2a)**5 9****6** Total number of volunteers (estimate if necessary)**6 0****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a****b** Net unrelated business taxable income from Form 990-T, line 34**7b 0**

Revenue

**8** Contributions and grants (Part VIII, line 1h)**9** Program service revenue (Part VIII, line 2g)**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**14** Benefits paid to or for members (Part IX, column (A), line 4)**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**16a** Professional fundraising fees (Part IX, column (A), line 11e)**b** Total fundraising expenses (Part IX, column (D), line 25) ▶**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)**18** Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)**19** Revenue less expenses Subtract line 18 from line 12

Prior Year

Current Year

**627,582****458,412****6,184****8,903****513,329****316,433****1,147,095****783,748****1,500****900****949,758****932,969****257,387****164,297****1,208,645****1,098,166****-61,550****-314,418**

Beginning of Current Year

End of Year

**596,628****418,020****308,277****444,087****288,351****-26,067**

Net Assets or Fund Balances

**20** Total assets (Part X, line 16)**21** Total liabilities (Part X, line 26)**22** Net assets or fund balances Subtract line 21 from line 20**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer

**WILLIAM T. TAYLOR, Bus. AGENT/PRESIDENT**

Date

**11-15-11**

Type or print name and title

**Paid**

Print/Type preparer's name

**BRUNO A FEDELE**

Preparer's signature

Date

Check ☐ if

self-employed

PTIN

**P00178206****Preparer Use Only**Firm's name ▶ **SKLAR CARMOSIN & COMPANY**Firm's EIN ▶ **23-1285212**Firm's address ▶ **801 OLD YORK RD STE 1**Phone no **215-885-5811****JENKINTOWN, PA 19046**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2010)

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission**PROVIDE UNION REPRESENTATION FOR IT'S MEMBERS****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ **8,278** including grants of \$ ) (Revenue \$ )  
**THE UNION PROVIDES FOR IT'S MEMBERSHIP A MEETING PLACE,  
OFFICES, DEATH BENEFITS, PERSONNEL TO NEGOTIATE CONTRACTS  
AND GENERAL MAINTENANCE OF THE MEMBERSHIP.**

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services. (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **8,278**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		<b>X</b>
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		<b>X</b>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<b>X</b>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		<b>X</b>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		<b>X</b>
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<b>X</b>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<b>X</b>	

☐ Yes ☒ No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V [ ]

- |  |     |   | Yes | No |
|--|-----|---|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.   | 1a  | 0 |     |    |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.   | 1b  | 0 |     |    |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | 1c  |   |     |    |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.  | 2a  | 9 |     |    |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).  | 2b  |   | X   |    |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year?   | 3a  |   |     | X  |
| b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.  | 3b  |   |     |    |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                  | 4a  |   |     | X  |
| b If "Yes," enter the name of the foreign country:<br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.   |     |   |     |    |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?   | 5a  |   |     | X  |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | 5b  |   |     | X  |
| c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  | 5c  |   |     |    |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?   | 6a  |   |     | X  |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | 6b  |   |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>   |     |   |     |    |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  | 7a  |   |     |    |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided?  | 7b  |   |     |    |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | 7c  |   |     |    |
| d If "Yes," indicate the number of Forms 8282 filed during the year.   | 7d  |   |     |    |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | 7e  |   |     |    |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | 7f  |   |     |    |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   | 7g  |   |     |    |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | 7h  |   |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8   |   |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>   |     |   |     |    |
| a Did the organization make any taxable distributions under section 4966?  | 9a  |   |     |    |
| b Did the organization make a distribution to a donor, donor advisor, or related person?   | 9b  |   |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter   |     |   |     |    |
| a Initiation fees and capital contributions included on Part VIII, line 12.  | 10a |   |     |    |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.   | 10b |   |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter  |     |   |     |    |
| a Gross income from members or shareholders.   | 11a |   |     |    |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   | 11b |   |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | 12a |   |     |    |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.   | 12b |   |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |     |   |     |    |
| a Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.   | 13a |   |     |    |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.   | 13b |   |     |    |
| c Enter the amount of reserves on hand.  | 13c |   |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?  | 14a |   |     | X  |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.   | 14b |   |     |    |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

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**Section A. Governing Body and Management**

- 1a** Enter the number of voting members of the governing body at the end of the tax year
- 1b** Enter the number of voting members included in line 1a, above, who are independent
- 2** Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
- 3** Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?
- 4** Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5** Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6** Does the organization have members or stockholders?
- 7a** Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
- 7b** Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
- 8** Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a** The governing body?
- b** Each committee with authority to act on behalf of the governing body?
- 9** Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

	Yes	No
<b>1a</b> 15		
<b>1b</b> 9		
<b>2</b>	<input checked="" type="checkbox"/>	
<b>3</b>		<input checked="" type="checkbox"/>
<b>4</b>		<input checked="" type="checkbox"/>
<b>5</b>	<input checked="" type="checkbox"/>	
<b>6</b>	<input checked="" type="checkbox"/>	
<b>7a</b>	<input checked="" type="checkbox"/>	
<b>7b</b>	<input checked="" type="checkbox"/>	
<b>8a</b>	<input checked="" type="checkbox"/>	
<b>8b</b>	<input checked="" type="checkbox"/>	
<b>9</b>		<input checked="" type="checkbox"/>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

- 10a** Does the organization have local chapters, branches, or affiliates?
- b** If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?
- 11a** Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?
- b** Describe in Schedule O the process, if any, used by the organization to review this Form 990
- 12a** Does the organization have a written conflict of interest policy? If "No," go to line 13
- b** Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c** Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
- 13** Does the organization have a written whistleblower policy?
- 14** Does the organization have a written document retention and destruction policy?
- 15** Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?
- a** The organization's CEO, Executive Director, or top management official
- b** Other officers or key employees of the organization
- If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)
- 16a** Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
- b** If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
<b>10a</b>		<input checked="" type="checkbox"/>
<b>10b</b>		
<b>11a</b>	<input checked="" type="checkbox"/>	
<b>12a</b>		<input checked="" type="checkbox"/>
<b>12b</b>		
<b>12c</b>		
<b>13</b>		<input checked="" type="checkbox"/>
<b>14</b>		<input checked="" type="checkbox"/>
<b>15a</b>	<input checked="" type="checkbox"/>	
<b>15b</b>	<input checked="" type="checkbox"/>	
<b>16a</b>		<input checked="" type="checkbox"/>
<b>16b</b>		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
- ☐ Own website ☐ Another's website ☒ Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **WILLIAM TAYLOR** **2535 ORTHODOX STREET**

**PHILADELPHIA**

**PA 19137-1624 215-288-4280**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>DAVID LINSALATA</b> EX BD/FD ORG	40.00							26,836	1,514	32,899
(2) <b>KEVIN PACAN</b> EX BD/FD ORG	40.00							24,204	1,514	35,266
(3) <b>JACK BONES</b> EXEC. BOARD	1.00							0	0	0
(4) <b>SEAN KILKENNY</b> EXEC. BOARD	1.00							0	0	0
(5) <b>TIM RYAN</b> EXEC. BOARD	1.00							0	0	0
(6) <b>JOSEPH BROPHY</b> EXEC. BOARD	1.00							0	0	0
(7) <b>PAT TAYLOR</b> EXEC. BOARD	1.00							0	0	0
(8) <b>DAN DURNING</b> TRUSTEE	1.00	X						0	0	0
(9) <b>WILLIAM ROMANO</b> TRUSTEE	1.00	X						0	0	0
(10) <b>ROBERT BICKERDYKE, SR.</b> TRUSTEE	1.00	X						0	0	0
(11) <b>ROBERT KILKENNY, SR.</b> TRUSTEE	1.00	X						0	0	0
(12) <b>THOMAS KILKENNY</b> BUS MGR/FIN	48.00			X				131,368	2,180	83,065
(13) <b>WILLIAM TAYLOR</b> BUS AGT/PRES	48.00			X				128,818	2,180	82,738
(14) <b>JAMES KILKENNY</b> VICE PRES.	36.00			X				79,622	10,822	68,940
(15) <b>MARK S. HARDER</b> RECORD. SEC.	45.00			X				52,522	30,726	55,368
(16) <b>BILL KIGER</b> UNION AUDITO	1.00			X				0	0	0

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) <b>ALBERT IBBOTSON UNION AUDITO</b>	<b>1.00</b>			<b>X</b>				<b>0</b>	<b>0</b>	<b>0</b>
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
<b>1b Sub-total</b>								<b>443,370</b>	<b>48,936</b>	<b>358,276</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>443,370</b>	<b>48,936</b>	<b>358,276</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **2**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
<b>3</b>		<b>X</b>
<b>4</b>	<b>X</b>	
<b>5</b>		<b>X</b>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	\$				
	h <b>Total.</b> Add lines 1a-1f					
<b>Program Service Revenue</b>	2a <b>WORKING DUES</b>	Busn Code	900099	443,766	443,766	
	b <b>MEMBERSHIP DUES</b>	900099	9,705	9,705		
	c <b>FEES &amp; FINES</b>	900099	3,260	3,260		
	d <b>INTERNATIONAL DUES</b>	900099	1,125	1,125		
	e <b>UNFAIR LABOR PRACTICES SETTLE</b>	900099	556	556		
	f All other program service revenue					
	g <b>Total.</b> Add lines 2a-2f		458,412			
	<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)				
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real	(ii) Personal			
b Less rental exps		41,496				
c Rental inc. or (loss)		41,496				
d <b>Net rental income or (loss)</b>				41,496		41,496
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other			
b Less cost or other basis & sales exps			32,219			
c Gain or (loss)			23,316			
d <b>Net gain or (loss)</b>			8,903	8,903		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a				
b Less direct expenses		b				
c <b>Net income or (loss) from fundraising events</b>						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c <b>Net income or (loss) from gaming activities</b>						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c <b>Net income or (loss) from sales of inventory</b>						
<b>Miscellaneous Revenue</b>		<b>Busn Code</b>				
11a <b>MANAGEMENT FEES</b>	900099	396,567	396,567			
b <b>MILEAGE REIMBURSEMENT</b>	900099	13,125	13,125			
c <b>HEALTH&amp;WELFARE OVERHE REIMB</b>	900099	3,151	3,151			
d All other revenue	900099	-137,906	1,150		-139,056	
e <b>Total.</b> Add lines 11a-11d		274,937				
12 <b>Total revenue.</b> See instructions.		783,748	881,308	0	-97,560	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns  
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members	900	900		
5 Compensation of current officers, directors, trustees, and key employees	770,791		770,791	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	68,710		68,710	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	52,071		52,071	
10 Payroll taxes	41,397		41,397	
11 Fees for services (non-employees)				
a Management				
b Legal	5,495		5,495	
c Accounting	6,000		6,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	4,888		4,888	
12 Advertising and promotion	100		100	
13 Office expenses	30,159		30,159	
14 Information technology				
15 Royalties				
16 Occupancy	16,470	2,600	13,870	
17 Travel	19,148		19,148	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,683		8,683	
20 Interest	18,748		18,748	
21 Payments to affiliates	4,778	4,778		
22 Depreciation, depletion, and amortization	24,077		24,077	
23 Insurance	14,798		14,798	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a PAYROLL PROCESSING	3,113		3,113	
b BUILDING APPRAISAL	3,000		3,000	
c NEW MEMBER FEES	1,542		1,542	
d ARBITRATION EXPENSES	1,200		1,200	
e BUSINESS MANAGER EPENSE	590		590	
f All other expenses	1,508		1,508	
25 Total functional expenses. Add lines 1 through 24f	1,098,166	8,278	1,089,888	0
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing	66,658	1	75,406
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,958	9	1,049
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 503,180		
	b Less: accumulated depreciation	10b 161,615	388,956	10c 341,565
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	139,056	15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	596,628	16	418,020	
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	308,277	25	444,087
	26 <b>Total liabilities.</b> Add lines 17 through 25	308,277	26	444,087
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27 Unrestricted net assets		288,351	27	-26,067
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 <b>Total net assets or fund balances</b>		288,351	33	-26,067
34 <b>Total liabilities and net assets/fund balances</b>		596,628	34	418,020

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	783,748
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,098,166
3	Revenue less expenses Subtract line 2 from line 1	3	-314,418
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	288,351
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	-26,067

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

- 1 Accounting method used to prepare the Form 990 ☒ Cash ☐ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2010)

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

**OPERATIVE PLASTERERS & CEMENT  
8 LOCAL PCM**

Employer identification number

**23-0932562**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
- (i) Revenues included in Form 990, Part VIII, line 1 ► \$
- (ii) Assets included in Form 990, Part X ► \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ► \$
- b Assets included in Form 990, Part X ► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange programs  
 e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

- c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ☐ %  
 b Permanent endowment ☐ %  
 c Term endowment ☐ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations  
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		23,000		23,000
b Buildings		230,497	61,680	168,817
c Leasehold improvements		181,576	59,283	122,293
d Equipment		34,144	30,463	3,681
e Other		33,963	10,189	23,774
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) )				341,565

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) MORTGAGE - BUILDING	166,317
(3) BENEFIT SETTLEMENT PAYABLE	126,377
(4) LINE OF CREDIT	110,000
(5) MORTGAGE PAYABLE-CURRENT	15,565
(6) NOTE PAYABLE - VEHICLE	15,328
(7) NOTE PAYABLE - VEHICLE - CURRENT	6,306
(8) MISCELLANEOUS PAYROLL WITHHOLDING	4,102
(9) DUE TO OTHER FUNDS	92
(10) REFUND PAYABLE	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	444,087

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV )	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV )	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV )	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5	

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV )	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV )	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.



**Part XIV** Supplemental Information (continued)

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**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2010**

Open To Public  
Inspection

Name of the organization

**OPERATIVE PLASTERERS & CEMENT**  
**8 LOCAL PCM**

Employer identification number

**23-0932562**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	THOMAS KILKENNY	(i) 131,368	0	0	0	81,968	213,336	0
		(ii) 2,180	0	0	0	1,097	3,277	0
2	WILLIAM TAYLOR	(i) 128,818	0	0	0	81,641	210,459	0
		(ii) 2,180	0	0	0	1,097	3,277	0
3	JAMES KILKENNY	(i) 79,622	0	0	0	61,776	141,398	0
		(ii) 10,822	0	0	0	7,164	17,986	0
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

**Part III** Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

**OPERATIVE PLASTERERS & CEMENT  
8 LOCAL PCM**

Employer identification number

**23-0932562**

**FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS**

**WILLIAM TAYLOR**

**PAT TAYLOR**

**BUS AGT/PRES**

**EXEC. BOARD**

**BROTHERS**

**THOMAS KILKENNY**

**JAMES KILKENNY**

**BUS MGR/FIN**

**EXEC. BOARD**

**BROTHERS**

**THOMAS KILKENNY**

**SEAN KILKENNY**

**BUS MGR/FIN**

**EXEC. BOARD**

**COUSINS**

**JAMES KILKENNY**

**SEAN KILKENNY**

**EXEC. BOARD**

**EXEC. BOARD**

**COUSINS**

**FORM 990, PART VI, LINE 5 - MATERIAL DIVERSION OF ASSETS**

IN MARCH 2005, THE ORGANIZATION INVESTED \$75,000 IN NEW CENTURY HEDGE FUND PARTNERS I, L.P., AND REPORTED INCOME FROM THIS INVESTMENT FOR THE YEARS 2005 THROUGH 2009 OF \$64,056. IN 2010, THE ORGANIZATION REQUESTED OF THE FUND TO CLOSE OUT THE ORGANIZATION'S INVESTMENT IN THE FUND AND TO RECEIVE THE PROCEEDS FROM THE INVESTMENT. THESE REQUESTS WERE NOT COMPLIED WITH, AND NO COMMUNICATION WAS RECEIVED FROM THE FUND. THROUGHOUT THE TERM OF ITS INVESTMENT WITH NEW CENTURY HEDGE FUND, THE UNION RECEIVED NO DISTRIBUTION

Name of the organization

OPERATIVE PLASTERERS &amp; CEMENT

Employer identification number  
23-0932562

OF THE INITIAL INVESTMENT OR ANY INCOME CREDITED TO THE ORGANIZATION.

IN OCTOBER 2010, THE ORGANIZATION WAS NOTIFIED BY THE U.S. DEPARTMENT OF JUSTICE THAT THE PRINCIPAL OF THE NEW CENTURY HEDGE FUND WAS CHARGED WITH POSTAL SERVICE CRIMES, ACCORDING TO THE COMPLAINT, THE PRINCIPAL RAN HIS PONZI SCHEMES INCLUDING NEW CENTURY HEDGE FUND PARTNERS I, L.P., SOLICITING NEW INVESTOR MONEY TO PAY FRAUDULENTLY HIGH RETURN ON OLDER INVESTMENT CAPITAL.

THE U.S. DEPARTMENT OF JUSTICE CASE AGAINST THE PRINCIPAL HAS NOT BEEN ADJUDICATED AT THIS POINT. IT IS EXPECTED THAT THE PRINCIPAL WILL HAVE NO ASSETS TO SETTLE CLAIMS AGAINST THE FUND OR THE PRINCIPAL.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

REGULAR MEMBERS ARE QUALIFIED PLASTERERS PAYING FULL DUES, WITH ALL RIGHTS AND PRIVILEGES OF MEMBERSHIP.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

A POSTCARD IS MAILED TO EACH MEMBER ANNOUNCING THE ELECTION OF OFFICERS AT THE NEXT GENERAL MEMBERSHIP MEETING. AT THE MEETING, THE FLOOR IS OPENED UP TO NOMINATIONS OF OFFICERS. MEMBERS ARE PERMITTED TO MAKE NOMINATION OF PERSONS, VOTE IS DONE BY HAND COUNT.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

AT THE MONTHLY GENERAL MEMBERSHIP MEETING, THE MEMBERS VOTE TO APPROVE PAYMENT OF MONTHLY BILLS OF THE ORGANIZATION, AND VOTE UPON THE SALARIES OF OFFICERS' PAYROLL PRIOR TO ANNUAL INCREASE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

Name of the organization

OPERATIVE PLASTERERS &amp; CEMENT

Employer identification number

23-0932562

COPY OF FINAL VERSION OF FORM 990 IS EMAILED TO THE ORGANIZATION AND REVIEWED BY THE EXECUTIVE BOARD AT THE FIRST REGULARLY SCHEDULED MEETING AFTER THE COMPLETED FORM 990 IS PROVIDED.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL SALARIES OF THE BUSINESS MANAGER / FINANCIAL SECRETARY, BUSINESS AGENT / PRESIDENT, VICE-PRESIDENT, AND RECORDING SECRETARY ARE APPROVED BY THE EXECUTIVE BOARD AND VOTED ON BY ORGANIZATION MEMBERS AT A MONTHLY GENERAL MEMBERSHIP MEETING, PRIOR TO ANNUAL CHANGE OF THE SALARIES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS SALARIES FOR MEMBERS OF THE EXECUTIVE BOARD WHO HAVE OTHER DUTIES IN THE ORGANIZATION (FUND ORGANIZERS) ARE APPROVED BY THE BOARD AND APPROVED BY VOTE OF THE MEMBERS AT A MONTHLY GENERAL MEMBERSHIP MEETING. EXECUTIVE BOARD MEMBERS DO NOT RECEIVE A SALARY FOR THE BOARD SERVICES PROVIDED BY THE INDIVIDUAL.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE GENERAL PUBLIC BY REQUEST TO THE ADMINISTRATIVE OFFICES OF THE ORGANIZATION AT THE ADDRESS AND PHONE NUMBER LISTED ON THE FORM 990.

Form **4562**Department of the Treasury  
Internal Revenue Service

(99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No 1545-0172

**2010**Attachment  
Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return

Name(s) shown on return **OPERATIVE PLASTERERS & CEMENT  
8 LOCAL PCM**Identifying number  
**23-0932562**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	18,080

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	5,997
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts check here ▶		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	24,077
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**



Year Ended December 31, 2010

23-0932562

Operative Plasterers & Cement  
8 Local PCM  
2535 Orthodox Street  
Philadelphia, PA 19137-1624

**Electing out of Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The taxpayer elects out of first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒
  - Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print  File by the extended due date for filing your return. See instructions.	Name of exempt organization <b>OPERATIVE PLASTERERS &amp; CEMENT 8 LOCAL PCM</b>	Employer identification number <b>23-0932562</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>2535 ORTHODOX STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PHILADELPHIA PA 19137-1624</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	
Form 990-EZ	03	Form 4720	
Form 990-PF	04	Form 5227	
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	
Form 990-T (trust other than above)	06	Form 8870	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**WILLIAM TAYLOR**  
**2535 ORTHODOX STREET**

- The books are in the care of **PHILADELPHIA**
- Telephone No. **215-288-4280**

FAX No. ☐

PA 19137-1

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **11/15/11**5 For calendar year **2010**, or other tax year beginning , and ending6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

7 State in detail why you need the extension

**ADDITIONAL TIME IS REQUESTED TO GATHER INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
8c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **William Taylor**Title **CPP**Date **8/10/11**